

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

25 Lewis & Clark
0487 Helena Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|---|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 19,622,751.89 | 19,568,933.58 | 0.00 | 53,818.31 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,792,052.48 | 1,792,052.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 507,217.96 | 495,762.86 | 0.00 | 11,455.10 | 0.00 | 0.00 |
| 222X Educational Media Services | 733,495.63 | 731,795.63 | 0.00 | 1,700.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 366,919.85 | 366,919.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 2,054,104.94 | 2,049,349.94 | 0.00 | 4,755.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 321,069.17 | 0.00 | 319,569.17 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 2,945,441.74 | 2,932,944.90 | 0.00 | 12,496.84 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 1,618,991.87 | 1,506,984.37 | 0.00 | 112,007.50 | 0.00 | 0.00 |
| 28XX Support Services - Central | 272,794.95 | 0.00 | 192,264.98 | 80,529.97 | 0.00 | 0.00 |
| 31XX Food Services | 1,365,815.67 | 1,351,468.05 | 0.00 | 14,347.62 | 0.00 | 0.00 |
| 33XX Community Services | 26,627.68 | 26,627.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 10,032.62 | 10,032.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 88,350.40 | 0.00 | XXXXXXXXXX | 88,350.40 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or | 77,521.17 | 77,521.17 | XXXXXXXXXX | 0.00 | 0.00 | 0.00 |
| 9999 Undistributed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 31,803,188.02 | 30,910,393.13 | 511,834.15 | 379,460.74 | 0.00 | 0.00 |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**25 Lewis & Clark
0487 Helena Elem**

| | | | | | | |
|--|--|--|--|--------------|--------------|------|
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXXXX | | | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXXXX | | | | | |
| Adjusted Totals | 31,803,188.02 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 511,834.15/30,910,393.13 | | | 1.66% | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | | % | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | | % | | |
| | C2 Enter FY03 rate (3.40%) or 0.00% if no FY03 rate | | | % | | |
| | Subtract C2 from C1 | | | % | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0- | | | % | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

25 Lewis & Clark
0488 Helena H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|---|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 12,577,545.71 | 12,357,635.53 | 0.00 | 219,910.18 | 0.00 | 0.00 |
| 21XX Support Services - Students | 744,276.84 | 743,776.84 | 0.00 | 500.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 233,314.81 | 232,197.81 | 0.00 | 1,117.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 466,261.36 | 466,223.36 | 0.00 | 38.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 318,597.03 | 316,984.03 | 0.00 | 1,613.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 1,223,757.76 | 1,221,345.76 | 0.00 | 2,412.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 408,046.39 | 0.00 | 403,509.57 | 1,679.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 2,191,030.63 | 2,164,802.47 | 0.00 | 26,228.16 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 889,896.73 | 780,955.73 | 0.00 | 108,941.00 | 0.00 | 0.00 |
| 28XX Support Services - Central | 392,004.22 | 0.00 | 270,846.90 | 121,157.32 | 0.00 | 0.00 |
| 31XX Food Services | 20,710.00 | 20,710.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 32XX Enterprise Services | 359.70 | 359.70 | 0.00 | 0.00 | 0.00 | 0.00 |
| 33XX Community Services | 25,396.34 | 25,396.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 184,854.19 | 183,655.19 | 0.00 | 1,199.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 780,196.76 | 778,008.76 | 0.00 | 2,188.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 342,942.20 | 0.00 | XXXXXXXXXX | 342,942.20 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or | 24,308.86 | 24,308.86 | XXXXXXXXXX | 0.00 | 0.00 | 0.00 |
| Totals | 20,823,499.53 | 19,316,360.38 | 674,356.47 | 829,924.86 | 0.00 | 0.00 |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**25 Lewis & Clark
0488 Helena H S**

| | | | | | | |
|--|--|--|--|--------------|--------------|------|
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXXXX | | | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXXXX | | | | | |
| Adjusted Totals | 20,823,499.53 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 674,356.47/19,316,360.38 | | | 3.49% | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | | % | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | | % | | |
| | C2 Enter FY03 rate (5.95%) or 0.00% if no FY03 rate | | | % | | |
| | Subtract C2 from C1 | | | % | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0- | | | % | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**25 Lewis & Clark
0491 Trinity Elem**

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|--|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 193,846.42 | 193,846.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,311.06 | 1,311.06 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 10,563.77 | 0.00 | 10,563.77 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 11,951.74 | 11,951.74 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 84,966.28 | 84,966.28 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or | 446.64 | 446.64 | XXXXXXXXXX | 0.00 | 0.00 | 0.00 |
| Totals | 303,085.91 | 292,522.14 | 10,563.77 | 0.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 303,085.91 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 10,563.77/292,522.14 | | 3.61% | | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | % | | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | % | | | |
| | C2 Enter FY03 rate (3.49%) or 0.00% if no FY03 rate | | % | | | |
| | Subtract C2 from C1 | | % | | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0-. | | % | | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**25 Lewis & Clark
0492 East Helena Elem**

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 3,715,350.01 | 3,712,000.89 | 0.00 | 3,349.12 | 0.00 | 0.00 |
| 21XX Support Services - Students | 134,689.11 | 134,689.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,819.35 | 1,819.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 98,969.67 | 98,969.67 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 175,463.26 | 175,463.26 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 311,541.88 | 311,541.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 97,158.77 | 0.00 | 97,158.77 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 580,570.77 | 580,570.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 198,484.64 | 198,484.64 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28XX Support Services - Central | 43,615.18 | 0.00 | 7,615.18 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 309,631.46 | 307,256.46 | 0.00 | 2,375.00 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of In | 3,165.00 | 0.00 | XXXXXXXXXX | 0.00 | 3,165.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or | 9,954.11 | 9,954.11 | XXXXXXXXXX | 0.00 | 0.00 | 0.00 |
| Totals | 5,680,413.21 | 5,530,750.14 | 104,773.95 | 5,724.12 | 3,165.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 5,680,413.21 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 104,773.95/5,530,750.14 | | | 1.89% | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | | % | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | | % | | |
| | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate | | | % | | |
| | Subtract C2 from C1 | | | % | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0-. | | | % | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**25 Lewis & Clark
0495 Wolf Creek Elem**

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 108,523.72 | 108,523.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 7,226.50 | 7,226.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 11,619.02 | 11,619.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 25,809.84 | 25,809.84 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 5,706.40 | 5,706.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 10,013.52 | 10,013.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or | 2,865.53 | 2,865.53 | XXXXXXXXXX | 0.00 | 0.00 | 0.00 |
| Totals | 171,764.53 | 171,764.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 171,764.53 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 0.00/171,764.53 | | 0.00% | | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | % | | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | % | | | |
| | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate | | % | | | |
| | Subtract C2 from C1 | | % | | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0-. | | % | | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

25 Lewis & Clark
0497 Craig Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|--|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 55,749.93 | 55,749.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,008.00 | 1,008.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 3,880.80 | 3,880.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 7,692.21 | 0.00 | 7,692.21 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 7,523.09 | 7,523.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 1,626.02 | 1,626.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 77,480.05 | 69,787.84 | 7,692.21 | 0.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 77,480.05 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 7,692.21/69,787.84 | | 11.02% | | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | % | | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | % | | | |
| | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate | | % | | | |
| | Subtract C2 from C1 | | % | | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0-. | | % | | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

25 Lewis & Clark
0498 Auchard Creek Elem

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 122,364.93 | 119,789.93 | 0.00 | 2,575.00 | 0.00 | 0.00 |
| 21XX Support Services - Students | 1,569.50 | 1,569.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 86.08 | 86.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 700.00 | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 6,645.15 | 6,645.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 181.83 | 0.00 | 181.83 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 17,084.43 | 17,084.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 148,631.92 | 145,875.09 | 181.83 | 2,575.00 | 0.00 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 148,631.92 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 181.83/145,875.09 | | 0.12% | | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | % | | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | % | | | |
| | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate | | % | | | |
| | Subtract C2 from C1 | | % | | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0-. | | % | | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**25 Lewis & Clark
0502 Augusta Elem**

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 303,348.16 | 295,871.78 | 0.00 | 7,476.38 | 0.00 | 0.00 |
| 21XX Support Services - Students | 630.19 | 630.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 2,693.79 | 21.94 | 0.00 | 2,671.85 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 29,506.92 | 29,506.92 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 27,776.62 | 27,776.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 58,949.27 | 58,887.34 | 0.00 | 61.93 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 64,587.45 | 64,587.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 13,060.88 | 13,060.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 3,446.48 | 3,446.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 16,456.82 | 0.00 | XXXXXXXXXX | 16,456.82 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of In | 6,759.68 | 0.00 | XXXXXXXXXX | 0.00 | 6,759.68 | 0.00 |
| Totals | 527,216.26 | 493,789.60 | 0.00 | 26,666.98 | 6,759.68 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 527,216.26 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 0.00/493,789.60 | | 0.00% | | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | % | | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | % | | | |
| | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate | | % | | | |
| | Subtract C2 from C1 | | % | | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0-. | | % | | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

25 Lewis & Clark
0503 Augusta H S

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|--|---|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 339,593.02 | 336,449.86 | 0.00 | 3,143.16 | 0.00 | 0.00 |
| 21XX Support Services - Students | 11,452.38 | 9,976.07 | 0.00 | 1,476.31 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 1,541.00 | 1,541.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 26,088.37 | 24,610.43 | 0.00 | 1,477.94 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 26,932.24 | 26,932.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 27,268.27 | 27,268.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 54.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 40,709.34 | 40,709.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 27,183.96 | 27,183.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 38,262.66 | 38,262.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 42,431.01 | 42,268.87 | 0.00 | 162.14 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 148,017.54 | 0.00 | XXXXXXXXXX | 148,017.54 | 0.00 | 0.00 |
| 52XX Capital Leases or Long Term Notes with Board of In | 13,372.23 | 0.00 | XXXXXXXXXX | 0.00 | 13,372.23 | 0.00 |
| Totals | 742,906.29 | 575,202.70 | 0.00 | 154,277.09 | 13,372.23 | 0.00 |
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXX | | | XXXXXXXXXX | XXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXX | | | | | |
| Adjusted Totals | 742,906.29 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 0.00/575,202.70 | | 0.00% | | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | % | | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | % | | | |
| | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate | | % | | | |
| | Subtract C2 from C1 | | % | | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0-. | | % | | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

25 Lewis & Clark
1221 Lincoln K-12 Schools

| Expenditure Function | Total Expenditures (A) | Direct and Unallowable Costs (B) | Indirect Costs (C) | Excluded Costs | | |
|---|------------------------------|--|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Capital Outlay (D) | Debt Financing (E) | Other (F) |
| 1XXX Instruction | 1,208,015.87 | 1,178,539.37 | 0.00 | 29,476.50 | 0.00 | 0.00 |
| 21XX Support Services - Students | 7,352.25 | 7,352.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| 221X Improvement of Instruction Services | 10,284.88 | 10,284.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222X Educational Media Services | 29,304.61 | 29,304.61 | 0.00 | 0.00 | 0.00 | 0.00 |
| 23XX Support Services - General Administration | 168,657.49 | 167,360.72 | 0.00 | 1,296.77 | 0.00 | 0.00 |
| 24XX Support Services - School Administration | 51,247.76 | 51,247.76 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25XX Support Services - Business | 44,610.68 | 0.00 | 44,610.68 | 0.00 | 0.00 | 0.00 |
| 26XX Operation and Maintenance of Plant Services | 169,948.07 | 169,948.07 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27XX Student Transportation Services | 36,309.10 | 36,309.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31XX Food Services | 72,938.20 | 72,938.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 34XX Extracurricular - Activities | 43.87 | 43.87 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35XX Extracurricular - Athletics | 93,646.27 | 93,646.27 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4XXX Facilities Acquisition and Construction Services | 1,527.33 | 0.00 | XXXXXXXXXX | 1,527.33 | 0.00 | 0.00 |
| 62XX Resources Transferred to Other School Districts or | 3,103.55 | 3,103.55 | XXXXXXXXXX | 0.00 | 0.00 | 0.00 |
| Totals | 1,896,989.93 | 1,820,078.65 | 44,610.68 | 32,300.60 | 0.00 | 0.00 |

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**25 Lewis & Clark
1221 Lincoln K-12 Schools**

| | | | | | | |
|--|--|--|--|--------------|--------------|------|
| Direct Costs Reclassified Indirect Costs | XXXXXXXXXXXX | | | XXXXXXXXXXXX | XXXXXXXXXXXX | XXXX |
| Direct or Indirect Costs Reclassified as Excluded | XXXXXXXXXXXX | | | | | |
| Adjusted Totals | 1,896,989.93 | | | | | |
| Line A | Preliminary Indirect Cost Rate [C divided by B] 44,610.68/1,820,078.65 | | | 2.45% | | |
| Line B | Requested Indirect Cost Rate [Adjusted C divided by Adjusted B] | | | % | | |
| Line C | Carry Forward Adjustment: | | | | | |
| | C1 Enter greater of line A or B | | | % | | |
| | C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate | | | % | | |
| | Subtract C2 from C1 | | | % | | |
| Line D | Final Rate After Carry Forward Adjustment | | | | | |
| | Line A or B plus/minus Line C | | | | | |
| | If Line D is negative, enter -0- | | | % | | |

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.